

THE HONORABLE RICARDO S. MARTINEZ

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

SENIOR HOUSING ASSISTANCE GROUP,

Plaintiff/Counter-
Defendant,

v.

AMTAX HOLDINGS 260, LLC, et al.

Defendants/Counter-
Plaintiffs.

No. 2:17-cv-01115-RSM

**DECLARATION OF JAKE EWART
IN SUPPORT OF SENIOR HOUSING
ASSISTANCE GROUP'S AND
SENIOR HOUSING ASSISTANCE
CORPORATION'S MOTION IN
LIMINE**

AMTAX HOLDINGS 260, LLC, et al.,

Third-Party Plaintiffs,

v.

SENIOR HOUSING ASSISTANCE
CORPORATION, et al.

Third-Party Defendants.

Pursuant to 28 U.S.C. § 1746, the undersigned hereby declares that:

1. I am an attorney with the firm of Hillis Clark Martin & Peterson P.S., which represents Plaintiff Senior Housing Assistance Group and Third-Party Defendant Senior

*Declaration of Jake Ewart
(2:17-cv-01115-RSM)- 1*

HILLIS CLARK MARTIN & PETERSON P.S.
999 Third Avenue, Suite 4600
Seattle, WA 98104
Tel: (206) 623-1745

1 Housing Assistance Corporation in this action. I have personal knowledge of the matters set
2 forth in this declaration and am competent to testify in this matter.

3 2. Attached as Exhibit A is a true and correct copy of excerpts from Defendants'
4 Pretrial Statement, served by Defendants on Plaintiff on January 14, 2019.

5 3. Attached as Exhibit B is a true and correct copy of excerpts from Defendants'
6 Expert Witness Disclosure, served by Defendants on Plaintiff on September 7, 2018.

7 I hereby declare, under penalty of perjury under the laws of the United States of
8 America, that the foregoing is true and correct.

9 DATED this 29th day of January, 2019, at Seattle, Washington.

10
11
12 s/Jake Ewart
JAKE EWART

13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Declaration of Jake Ewart
(2:17-cv-01115-RSM)- 2

HILLIS CLARK MARTIN & PETERSON P.S.
999 Third Avenue, Suite 4600
Seattle, WA 98104
Tel: (206) 623-1745

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of January 2019, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification to all counsel of record.

DATED this 29th day of January 2019, at Seattle, Washington.

By s/Jake Ewart

Jake Ewart, WSBA #38655
Hillis Clark Martin & Peterson P.S.
999 Third Avenue, Suite 4600
Seattle, Washington 98104
Telephone: (206) 623-1745
Facsimile: (206) 623-7789
Email: jake.ewart@hcmp.com

ND: 21822.003 4838-6719-5525v1

*Declaration of Jake Ewart
(2:17-cv-01115-RSM)- 3*

HILLIS CLARK MARTIN & PETERSON P.S.
999 Third Avenue, Suite 4600
Seattle, WA 98104
Tel: (206) 623-1745

EXHIBIT A

THE HONORABLE RICARDO S. MARTINEZ

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

SENIOR HOUSING ASSISTANCE
GROUP,

Plaintiff,

v.

AMTAX HOLDINGS 260, LLC, et al.,

Defendants.

No. 2:17-cv-01115-RSM

**DEFENDANTS AND COUNTER-
PLAINTIFFS' PRETRIAL STATEMENT
(LOCAL RULE 16(h)(5)-(7) AND 16(i)(4)-
(6))**

AMTAX HOLDINGS 260, LLC, et al.,

Counter-Plaintiffs,

v.

SENIOR HOUSING ASSISTANCE
GROUP, et al.,

Counter-Defendants.

AMTAX PRETRIAL STATEMENT
(LOCAL RULE 16(h)(5)-(7) AND 16(i)(4)-(6))
(No. 2:17-cv-01115-RSM) - 1

Boies Schiller Flexner LLP
725 South Figueroa Street, 31st Floor
Los Angeles, CA 90017-5524
Phone: (213) 629-9040
Fax: (213) 629-9022

Pursuant to Local Rule 16(h)(5)-(7) and 16(i)(4)-(6), Defendants and Counter-Plaintiffs AMTAX Holdings 260, LLC, Protech Holdings W, LLC, AMTAX Holdings 259, LLC, AMTAX Holdings 261, LLC, AMTAX Holdings 258, LLC, AMTAX Holdings 257, LLC, AMTAX Holdings 164, LLC, Protech 2002-A, LLC, AMTAX Holdings 109, LLC, and Protech 2001-B, LLC (collectively, the "Limited Partners") submit the following Pretrial Statement. Pursuant to the agreement of the parties, the Limited Partners will supplement this Pretrial Statement to address the issues identified in Local Rule 16(h)(1)-(4) and 16(i)(1)-(3) as soon as reasonably possible, and will coordinate with the other parties to prepare and file a joint Pretrial Order within the deadline set by the Court.

WITNESSES

Pursuant to Local Rule 16(h)(5) and 16(i)(4), the following witnesses will be called by the Limited Partners to testify at trial:

Name	Address	Subject Matter
Ryan Trane	c/o Christopher Caldwell Boies Schiller Flexner LLP 725 South Figueroa Street 31 st Floor Los Angeles, CA 90017 (213) 629-9040	Mr. Trane is expected to testify about the low-income housing tax credit ("LIHTC") program; the Limited Partners' organizational structure and role in the LIHTC industry; the limited partnerships at issue in this litigation (the "Project Partnerships"); SHAG's efforts to self-trigger and unilaterally exercise its ROFR under Section 7.4.L of the partnership agreements for the Project Partnerships (the "Partnership Agreements"); efforts by Counter-Defendants to assist with SHAG's attempted exercise of its ROFR and hide the existence of the Global Indemnity Agreement; the repeated failures by Counter-Defendants to furnish required reports and pay resulting "Report Penalties" imposed pursuant to Section 12.1 of the Partnership Agreements; and other matters relevant to SHAG's claims and the Limited Partners' counterclaims.

AMTAX PRETRIAL STATEMENT
(LOCAL RULE 16(h)(5)-(7) AND 16(i)(4)-(6))
(No. 2:17-cv-01115-RSM) – 1

Boies Schiller Flexner LLP
725 South Figueroa Street, 31st Floor
Los Angeles, CA 90017-5524
Phone: (213) 629-9040
Fax: (213) 629-9022

Name	Address	Subject Matter
David Von Tilius	c/o Christopher Caldwell Boies Schiller Flexner LLP 725 South Figueroa Street 31 st Floor Los Angeles, CA 90017 (213) 629-9040	Mr. Von Tilius is expected to offer expert testimony regarding the matters and opinions set forth in his expert reports and deposition testimony, and to respond to testimony offered by expert witnesses proffered by SHAG or the other Counter-Defendants.
Jon Krabbenschmidt	c/o Christopher Caldwell Boies Schiller Flexner LLP 725 South Figueroa Street 31 st Floor Los Angeles, CA 90017 (213) 629-9040	Mr. Krabbenschmidt is expected to offer expert testimony regarding the matters and opinions set forth in his expert report and deposition testimony, and to respond to testimony offered by expert witnesses proffered by SHAG or the other Counter-Defendants.

The following are possible witnesses only who may be called by the Limited Partners¹ to testify at trial:

Name	Address	Subject Matter
Bryan Park	c/o Dennis H. Walters Karr Tuttle Campbell 701 Fifth Avenue, Suite 3300 Seattle, WA 98104 (206) 223-1313	Mr. Park may be called to testify about the current and historical relationship between SHAG and the other Counter-Defendants, including in connection with the Global Indemnity Agreement; SHAG's efforts to self-trigger and unilaterally exercise its ROFR under Section 7.4.L of the Partnership Agreements; efforts by Counter-Defendants to assist with SHAG's attempted exercise of its ROFR and hide the existence of the Global Indemnity Agreement; the repeated failures by Counter-Defendants to furnish required reports and pay resulting "Report Penalties" imposed pursuant to Section 12.1 of the Partnership Agreements; and other matters relevant to SHAG's claims and the Limited Partners' counterclaims.

¹ By identifying these potential witnesses the Limited Partners are neither conceding the admissibility of their testimony nor waiving their right to seek to exclude or limit the testimony of any witness. For the avoidance of doubt, the Limited Partners reserve the right to ask the Court to exclude or limit the testimony of any witness.

EXHIBIT B

THE HONORABLE RICARDO S. MARTINEZ

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

SENIOR HOUSING ASSISTANCE GROUP,

Plaintiff/Counter-
Defendant,

v.

AMTAX HOLDINGS 260, LLC, et al.,

Defendants/Counter-
Plaintiffs.

AMTAX HOLDINGS 260, LLC, et al.,

Third-Party Plaintiffs,

v.

SENIOR HOUSING ASSISTANCE
CORPORATION, et al.

Third-Party Defendants.

No. 2:17-cv-01115-RSM

**EXPERT WITNESS DISCLOSURE OF
DEFENDANTS AND COUNTER/THIRD-
PARTY PLAINTIFFS**

EXPERT WITNESS DISCLOSURE OF DEFENDANTS
AND COUNTER/THIRD-PARTY PLAINTIFFS
2:17-cv-01115-RSM - 1

BOIES SCHILLER FLEXNER LLP

725 S. Figueroa St, 31st Floor
Los Angeles, CA 90017
Phone: (213) 995-5723
Fax: (213) 629-9022

1 Pursuant to Federal Rule of Civil Procedure 26(a)(2), Defendants and Counter/Third
 2 Party Plaintiffs AMTAX Holdings 260, LLC; Protech Holdings W, LLC; AMTAX Holdings
 3 259, LLC; AMTAX Holdings 261, LLC; AMTAX Holdings 258, LLC; AMTAX Holdings
 4 257, LLC; AMTAX Holdings 164, LLC; Protech 2002-A, LLC; AMTAX Holdings 109,
 5 LLC; and Protech 2001-B, LLC designate Jon E. Krabbenschmidt and David Von Tilius as
 6 expert witnesses that Defendants and Counter/Third Party Plaintiffs may use to provide
 7 testimony for trial in this action. Mr. Krabbenschmidt and Mr. Von Tilius will generally
 8 testify concerning the Section 42(i)(7) Right of First Refusal, the Global Indemnity
 9 Agreement, and related issues.

10 Pursuant to Federal Rule of Civil Procedure 26(a)(2)(B), the qualifications and
 11 opinions of Mr. Krabbenschmidt and Mr. Von Tilius are further described in their expert
 12 reports, and exhibits thereto, attached hereto as Exhibit 1 and Exhibit 2.

13 As provided by Federal Rule of Civil Procedure 26(a)(2)(D)(ii), Defendants and
 14 Counter/Third Party Plaintiffs reserve the right to designate additional experts (as well as
 15 additional areas of testimony for the experts designated herein) concerning subject matters to
 16 be addressed by any experts designated by Plaintiff/Counter-Defendant Senior Housing
 17 Assistance Group and the various Third-Party Defendants.

18 ///

19 ///

20 ///

21

22

23

24

25

26

EXPERT WITNESS DISCLOSURE OF DEFENDANTS
 AND COUNTER/THIRD-PARTY PLAINTIFFS
 2:17-cv-01115-RSM - 2

BOIES SCHILLER FLEXNER LLP
 725 S. Figueroa St, 31st Floor
 Los Angeles, CA 90017
 Phone: (213) 995-5723
 Fax: (213) 629-9022

1 In addition, Defendants and Counter/Third Party Plaintiffs disclose that they may use
 2 at trial, and hereby reserve the right to use at trial, any expert witnesses designated by
 3 Plaintiff/Counter-Defendant Senior Housing Assistance Group and the various Third-Party
 4 Defendants and the reports of those experts. *See, e.g., Penn Nat'l Ins. Co. v. HNI Corp.*, 245
 5 F.R.D. 190, 193 (M.D. Pa. 2007); William W. Schwarzer, *et al.*, *Federal Civil Procedure*
 6 *Before Trial* ¶ 11:375 (The Rutter Group 2013).

7 DATED this 7th day of September, 2018. By: /s/ Eric S. Pettit
 8 Christopher G. Caldwell (admitted *pro hac vice*)
 9 Eric S. Pettit (admitted *pro hac vice*)
 10 **BOIES SCHILLER FLEXNER LLP**
 11 725 S Figueroa Street, 31st Floor
 12 Los Angeles, CA 90017
 13 Telephone: 213 629 9040
 14 Facsimile: 213 629 9022
 15 Email: ccaldwell@bsflp.com
 16 epettit@bsflp.com

17 David J. Burman, WSBA #10611
 18 Steven D. Merriman, WSBA #44035
 19 **Perkins Coie LLP**
 20 1201 Third Avenue, Suite 4900
 21 Seattle, WA 98101-3099
 22 Telephone: 206.359.8000
 23 Facsimile: 206.359.9000
 24 Email: DBurman@perkinscoie.com
 25 SMerriman@perkinscoie.com

26 Counsel for AMTAX Holdings 260, LLC,
 Protech Holdings W, LLC, AMTAX Holdings
 259, LLC, AMTAX Holdings 261, LLC,
 AMTAX Holdings 258, LLC, AMTAX
 Holdings 257, LLC, AMTAX Holdings 164,
 LLC, Protech 2002-A, LLC, AMTAX Holdings
 109, LLC, and Protech 2001-B, LLC

EXPERT WITNESS DISCLOSURE OF DEFENDANTS
 AND COUNTER/THIRD-PARTY PLAINTIFFS
 2:17-cv-01115-RSM – 3

BOIES SCHILLER FLEXNER LLP
 725 S. Figueroa St, 31st Floor
 Los Angeles, CA 90017
 Phone: (213) 995-5723
 Fax: (213) 629-9022